

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

ATLAS SHIPPING A/S and ATLAS BULK
SHIPPING AS, Danish Corporations,

Bankrupts in Foreign Proceedings

CHAPTER 15

Case No: 09-10314
Jointly Administered

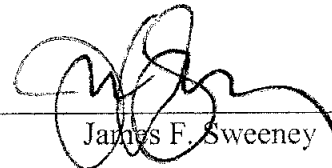
DECLARATION OF JAMES F. SWEENEY

James F. Sweeney, pursuant to 28 U.S.C. § 1746, does declare as follows:

1. I am an attorney-at-law duly admitted to practice before this Honorable Court. I make this Declaration in support of Trustee Lisa Bo Larsen's application for comity.
2. Attached hereto as Exhibit "A" is a true and correct copy of a letter from Torben Kuld Hansen, presiding judge in the Atlas foreign bankruptcy proceedings.
3. Attached hereto as Exhibit "B" is a true and correct copy of the "Transcript Of Hearing On Recognition of Foreign Proceeding Before the Honorable Martin Glenn United States Bankruptcy Judge."

I declare under penalty of perjury that the foregoing is true and correct.

Executed on
4 March 2009


James F. Sweeney